

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 40] NEW DELHI, FRIDAY, MARCH 25, 1960/CHAITRA 5, 1882

MINISTRY OF HOME AFFAIRS

New Delhi, the 25th March 1960

NOTIFICATIONS

G.S.R. 364.—Whereas the Central Government is satisfied that it is necessary to issue this notification in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby directs that in respect of scientific equipment and instruments (hereinafter referred to as "the said goods") the tax payable under clause (b) of sub-section (2) of the said section by any dealer having his place of business in the Union territory of Delhi in respect of the sale by him on or after the first day of April, 1960, from such place of business of the said goods in the course of inter-State trade or commerce to an educational institution for use in the teaching of science, or to a hospital for its use, or to a laboratory or institution which carries on any research work for the promotion of a literary, scientific, artistic or educational object and which is not run with the motive of making profit, shall be calculated at four per cent of the sale price of the goods so sold, if such educational institution, hospital, laboratory or institution, as the case may be—

(a) is owned or subsidized by the Central or a State Government or a local body or is run under the supervision or administrative control of such Central or State Government or local body; and

(b) furnishes to the dealer a certificate in the form appended hereto and the dealer produces on demand such certificate before the assessing authority.

Form of Certificate

(To be issued by an educational institution, hospital, laboratory or institution situate outside the Union territory of Delhi, in respect of its purchase of scientific equipment and instruments made in the course of inter-State trade or commerce from a dealer in the Union territory of Delhi.)

I, the officer in charge of the management of*
situated at hereby certify that the scientific equipment/
(place)
instruments specified in invoice/bill No. dated

*Here state the name of the institution, hospital or laboratory, as the case may be.

of Messrs of have been purchased by the said— (place)

- * (i) institution for use in the teaching of science,
- * (ii) hospital for its use,
- * (iii) laboratory or institution for use in research work and that the said laboratory or institution carries on research work..... and is not run with the motive of making profit.

Dated:

Signature:

Designation:

[No. F. 22/26/59-J. II(1).]

G.S.R. 365.—Whereas the Central Government is satisfied that it is necessary to issue this notification in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby directs that the sales tax payable under clause (b) of sub-section (2) of the said section by any dealer having his place of business in the Union territory of Delhi, on inter-State sales of medicinal preparations to any hospital or dispensary of the following description, which take place on or after the first day of April, 1960, shall be calculated at the rate of four per cent subject to the condition that the dealer shall obtain in respect of each such sale a certificate in the form annexed hereto from the Chief Medical Officer of the hospital or dispensary, as the case may be:—

- (a) hospitals and dispensaries working under the supervision of the Central or a State Government subsidised dispensaries, military hospitals, railway hospitals and dispensaries;
- (b) charitable hospitals and dispensaries under the administrative control and management of local bodies; or
- (c) hospitals and dispensaries run by the charitable institutions receiving grants-in-aid from the Central or a State Government.

ANNEXURE

Certificate

I, (name), the Chief Medical Officer of dispensary/hospital at (place) hereby certify that:

- (a)* (i) the said dispensary/hospital* is working under the supervision of the Central Government/Government of the State of
(ii) the said dispensary/hospital* is subsidised by the Central Government/Government of the State of
(iii) the said dispensary/hospital* is a military/railway dispensary/hospital*.
- (b)* the said dispensary/hospital* is a charitable dispensary/hospital* run under the administrative control and management of a local body, viz
- (c)* the said dispensary/hospital* is run by a charitable institution, namely receiving grants-in-aid from the Central Government/Government of the State of* and that the medicinal preparations specified in No. dated of M/s. have been purchased by the dispensary/hospital* for use in the said dispensary/hospital*.

Place

Signature

Date

Designation

*Strike off whichever is not required.

[No.F. 20/12/59-J.II.]

G.S.R. 366.—Whereas the Central Government is satisfied that it is necessary to issue this notification in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby directs that in respect of scientific equipment and instruments (hereinafter referred to as "the said goods") the tax payable under clause (b) of sub-section (2) of the said section by any dealer having his place of business in the Union territory of Manipur in respect of the sale by him on or after the first day of April, 1960, from such place of business of the said goods in the course of inter-State trade or commerce to an educational institution for use in the teaching of science, or to a hospital for its use, or to a laboratory or institution which carries on any research work for the promotion of a literary, scientific, artistic or educational object and which is not run with the motive of making profit, shall be calculated at three per cent of the sale price of the goods so sold, if such educational institution, hospital, laboratory or institution, as the case may be—

(a) is owned or subsidized by the Central or a State Government or a local body or is run under the supervision or administrative control of such Central or State Government or local body; and

(b) furnishes to the dealer a certificate in the form appended hereto and the dealer produces on demand such certificate before the assessing authority.

FORM OF CERTIFICATE

(To be issued by an educational institution, hospital, laboratory or institution situate outside the Union territory of Manipur, in respect of its purchase of scientific equipment and instruments made in the course of inter-State trade or commerce from a dealer in the Union territory of Manipur.)

I, the officer in charge of the management of*
..... situated at hereby certify that the
(place)
scientific equipment/instruments specified in invoice/bill No.
dated of Messrs. of have been
purchased by the said— (place)

†(i) institution for use in the teaching of science,

†(ii) hospital for its use,

†(iii) laboratory or institution for use in research work and that the said laboratory or institution carries on research work..... and is not run with the motive of making profit.

Dated:

Signature:

Designation:

* Here state the name of the institution, hospital or laboratory, as the case may be.

†Strike out whichever is not required.

[No. F. 22/26/59-Judl.II(ii).]

K. R. PRABHU, Dy. Secy.

